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AVOYELLES PARISH ASSESSOR

Avoyelles, Louisiana

Financial Report

For The Year Ended December 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/16/03

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INDEPENDENT AUDITOR'S REPORT

* A Professional Accounting Corporation

Honorable Emeric Dupuy
Avoyelles Parish Assessor
Avoyelles, Louisiana

We have audited the accompanying general purpose financial statements of the Avoyelles Parish Assessor, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Avoyelles Parish Assessor. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Avoyelles Parish Assessor, as of December 31, 2002, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 2003 on our consideration of the Avoyelles Parish Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
April 24, 2003

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**FINANCIAL STATEMENTS
COMBINED STATEMENT - OVERVIEW**

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Combined Balance Sheet - Governmental Fund Type and Account Groups
December 31, 2002

	Governmental Fund Type <u>General Fund</u>	Account Groups <u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-term</u> <u>Debt</u>	Totals (Memorandum Only)
ASSETS				
Assets:				
Cash and cash equivalents	\$ 263,189	\$ -	\$ -	\$ 263,189
Receivables:				
Ad valorem taxes	353,658	-	-	353,658
State revenue sharing	60,842	-	-	60,842
Other	2,742	-	-	2,742
Office furnishings, equipment and vehicle	-	235,274	-	235,274
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	14,952	14,952
Total assets	<u>\$ 680,431</u>	<u>\$ 235,274</u>	<u>\$ 14,952</u>	<u>\$ 930,657</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 3,705	\$ -	\$ -	\$ 3,705
Lease payable	-	-	14,952	14,952
Total liabilities	<u>3,705</u>	<u>-</u>	<u>14,952</u>	<u>18,657</u>
Fund equity:				
Investment in general fixed assets	-	235,274	-	235,274
Fund balance - unreserved, undesignated	<u>676,726</u>	<u>-</u>	<u>-</u>	<u>676,726</u>
Total fund equity	<u>676,726</u>	<u>235,274</u>	<u>-</u>	<u>912,000</u>
Total liabilities and fund equity	<u>\$ 680,431</u>	<u>\$ 235,274</u>	<u>\$ 14,952</u>	<u>\$ 930,657</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual -
Governmental Fund Type - General Fund
Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental revenues -			
Ad valorem taxes	\$ 389,152	\$ 393,745	\$ 4,593
State revenue sharing	88,146	91,043	2,897
Tax roll fees	9,249	9,249	-
Interest income	10,000	10,413	413
Informational services	350	725	375
Other	-	35	35
Total revenues	<u>496,897</u>	<u>505,210</u>	<u>8,313</u>
Expenditures:			
Current -			
Personnel services and and related benefits	376,047	376,827	(780)
Operating services	44,850	44,952	(102)
Materials and supplies	19,000	17,642	1,358
Capital outlay	57,000	55,465	1,535
Total expenditures	<u>496,897</u>	<u>494,886</u>	<u>2,011</u>
Excess of revenues over expenditures	-	10,324	10,324
Fund balance, beginning	<u>666,402</u>	<u>666,402</u>	<u>-</u>
Fund balance, ending	<u>\$ 666,402</u>	<u>\$ 676,726</u>	<u>\$10,324</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Statement of Expenditures Compared to Budget (GAAP Basis) -
General Fund
Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Current:			
Personnel services and related benefits -			
Salaries:			
Assessor	\$ 77,844	\$ 77,844	\$ -
Deputy Assessors	171,397	171,383	14
Allowance	7,784	7,784	-
Other	7,750	9,335	(1,585)
Group insurance	77,000	76,112	888
Pension	<u>34,272</u>	<u>34,369</u>	<u>(97)</u>
Total personnel services and related benefits	<u>376,047</u>	<u>376,827</u>	<u>(780)</u>
Operating services -			
Professional fees	20,000	22,178	(2,178)
Insurance	3,250	3,300	(50)
Unemployment benefits	2,100	2,131	(31)
Telephone	5,500	4,775	725
Travel and conference	4,000	3,349	651
Equipment and lease expense	<u>10,000</u>	<u>9,219</u>	<u>781</u>
Total operating services	<u>44,850</u>	<u>44,952</u>	<u>(102)</u>
Materials and supplies -			
Office supplies and expense	10,500	9,476	1,024
Postage and shipping	2,000	1,632	368
Automobile supplies and maintenance	1,500	1,631	(131)
Dues and subscriptions	3,500	3,402	98
Uniforms	<u>1,500</u>	<u>1,501</u>	<u>(1)</u>
Total materials and supplies	<u>19,000</u>	<u>17,642</u>	<u>1,358</u>
Capital outlay-			
Office equipment	12,000	11,108	892
Mapping system	<u>45,000</u>	<u>44,357</u>	<u>643</u>
Total capital outlay	<u>57,000</u>	<u>55,465</u>	<u>1,535</u>
Total expenditures	<u>\$496,897</u>	<u>\$494,886</u>	<u>\$ 2,011</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a term of four years. The Assessor assesses property, prepares tax rolls and submits the rolls to the Louisiana Tax Commission as prescribed by law.

The accounting and reporting policies of the Assessor conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513, as well as any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; and the Louisiana Governmental Audit Guide.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

These component unit financial statements only include funds, account groups, activities, et cetera, that are controlled by the Assessor as an independently elected parish official. Control by or dependence on the Assessor was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, or other general oversight responsibility. At December 31, 2002, there were no entities that met the criteria to be considered a component unit of the Assessor.

Based on the criteria established by the Government Accounting Standards Board (GASB) Statement No. 14, the Assessor is a component unit of the Avoyelles Parish Police Jury. The Assessor is fiscally dependent on the Avoyelles Parish Police Jury since the Assessor's offices are located in the Parish Courthouse Building and the Avoyelles Parish Police Jury pays the maintenance and utilities.

As an independently elected official, the Assessor is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Fund Accounting

The accounts of the Assessor are organized on the basis of a fund (General Fund) and an account group, each of which is considered a separate accounting entity. The operations of the General Fund, as provided by Louisiana Revised Statute 47:1906, are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:1907-1908, is accounted for in this fund and general operating expenditures are paid from this fund.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements (Continued)

C. Fixed Assets and Long-Term Debt

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term debt expected to be financed from governmental funds is accounted for in the General Long-Term Debt Account Group, rather than in the General Fund.

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Assessor's records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due in November of each year, and become delinquent on January 1st of the following year. The taxes are generally collected in December, January, and February of the fiscal year.

Other intergovernmental revenues and charges for services are recorded when the Assessor is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements (Continued)

E. Budget Practices

The Assessor prepares a budget for the General Fund on the modified accrual basis of accounting. The budget is advertised in the official parish newspaper; a public hearing is conducted and the budget is adopted and filed. Notices of availability, adoption of budget, et cetera, are published. Budget amounts included in the accompanying financial statements include original adopted budget amounts and a subsequent amendment. All budgetary appropriations lapse at the end of each year.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Vacation and Sick Leave

Employees of the Assessor earn vacation as follows:

One year or less of service	1 week
Two years or more of service	2 weeks

Vacation leave must be used in the year in which it was earned and any unused vacation leave cannot be carried forward to subsequent years.

Sick leave with pay is set at 12 days per year. Extended sick leave due to extensive hospitalization or family tragedies may be granted at the Assessor's discretion providing there is no sick leave or annual leave available. Sick leave may be accumulated. At termination or retirement, employees are paid for vacation leave accumulated during the current year; however, sick leave is not paid. At December 31, 2002, the Assessor has no material accumulated leave benefits required to be reported in accordance with GASB Statement No. 16, "Accounting for Compensated Absences".

H. Total Column on Balance Sheet

The "total" column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. Bad Debts

Uncollectible amounts due from taxpayers are recognized as bad debts once management determines that the account will not be collected.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements (Continued)

J. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Assessor as an extension of formal budgetary integration in the funds.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Assessor may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Assessor may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2002, the Assessor has cash and interest-bearing deposits (book balances) totaling \$263,189:

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2002, are secured as follows:

Bank balances	<u>\$264,925</u>
Secured by:	
Federal deposit insurance	\$ 100,000
Pledged securities (Category 3)	<u>164,925</u>
Total	<u>\$264,925</u>

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Assessor's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

Pursuant to Act 174 of 1990, Louisiana Revised State Statute 47:1925.2 created a special assessment district to provide ad valorem taxes revenue to fund the Assessor's office.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the current fiscal year, taxes were levied in June and billed to the taxpayers by the Avoyelles Parish Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Tax Assessor and are collected by the Sheriff.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended December 31, 2002, special assessment district taxes were levied at the rate of 5.57 mills on property with assessed valuations totaling \$117,270,730.

Total special assessment district taxes levied during 2002 were \$653,209 of which \$264,057 was excluded due to homestead exemption. Taxes receivable at December 31, 2002, were \$353,658.

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

Balance, December 31, 2001	\$185,714
Additions	55,465
Deletions	<u>(5,905)</u>
Balance, December 31, 2002	<u>\$235,274</u>

(5) Changes in Long-term Debt

A summary of notes payable transactions follows.

Notes payable, December 31, 2001	\$ 22,428
Debt issued	-
Principal payments	<u>(7,476)</u>
Notes payable, December 31, 2002	<u>\$ 14,952</u>

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements (Continued)

The note payable (current and long-term portion) at December 31, 2002 is financed with the General Motors Acceptance Corporation and is as follows:

GMAC - \$22,428 non-interest bearing note dated December 27, 2001. Final maturity date December 27, 2004. \$ 14,952

The annual requirements to amortize the note outstanding at December 31, 2002 is as follows:

<u>Period Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 7,476	\$ -	\$ 7,476
2004	7,476	-	7,476
	-	-	-
	<u>\$ 14,952</u>	<u>\$ -</u>	<u>\$ 14,952</u>

(6) Pension Plan

Substantially all employees of the Avoyelles Parish Assessor's office are members of the Assessors' Retirement Fund ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administrated by a separate board of trustees. The System provides retirement, disability and death benefits to plan members and their beneficiaries.

Plan members are required to contribute 8 percent of their annual covered salary to the system while the Assessor is required to contribute the statutory rate of 10.75 percent of the total annual covered salary which increased to 14% in October 2002. The Assessor's contribution to the system for the year ended December 31, 2002 was \$34,369, equal to the required contribution.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the LA. Assessor's Retirement Fund, P.O. Box 14699, Baton Rouge, LA 70898-4699.

(7) Other Post-employment Benefits

Continuing health care benefits are provided for those retired employees who reached the normal retirement age while employed by the assessor. The benefits for retirees and similar benefits for active employees are provided through an insurance company with the monthly premiums being paid solely by the assessor. The assessor recognizes the cost as an expenditure when paid during the year.

AVOYELLES PARISH ASSESSOR
Marksville, Louisiana

Notes to Financial Statements (Continued)

(8) Deferred Compensation Plan

During the year 2002 the Avoyelles Parish Assessor's office implemented a deferred compensation plan for its employees. The employees contribute monthly to this plan in the amount of their choice. The employer matches up to 2% of each employees contribution. Employee contributions amounted to a total of \$4,892, and the employers contributions totaled \$3,634.

(9) Expenditures of the Assessor Paid by the Avoyelles Parish Police Jury

The Avoyelles Parish Police Jury provided the office space and utilities for the Assessor's office for the year ended December 31, 2002. These expenditures are not reflected in the accompanying financial statements.

(10) Investment in Mapping System

The Avoyelles Parish Assessors office is in the process of developing a computerized mapping system with Gulf Engineers & Consultants (GEC). The estimated cost of the mapping system is approximately \$136,696. Payment is made as the services are rendered. As of December 31, 2002 \$47,340 consisting of \$2,983 spent on a computer and printer, and \$44,357 spent on the services to establish the computerized mapping system. The system is estimated to be 70% complete as of December 31, 2002. After the system is complete, it is estimated that once a year it will be updated for the land parcels bought and sold.

(11) New Reporting Standard

In June 1999, the Governmental Accounting Standard Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that the governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Assessor is required to implement this standard for the fiscal year ending June 30, 2004. The Assessor has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

**COMPLIANCE
AND
INTERNAL CONTROL**

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Emeric Dupuy
Avoyelles Parish Assessor
Avoyelles, Louisiana

We have audited the financial statements of the Avoyelles Parish Assessor, as of and for the year ended December 31, 2002, and have issued our report thereon dated April 24, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Avoyelles Parish Assessor's general purpose financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Avoyelles Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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This report is intended solely for the information and use of the Assessor, others within the organization, and the Avoyelles Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
April 24, 2003

AVOYELLES PARISH ASSESSOR
 Marksville, Louisiana
Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended December 31, 2002

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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CURRENT YEAR (12/31/02) --

Compliance:

There were no instances of noncompliance that were required to be reported.

Internal Control Over Financial Reporting:

We noted no matters that we considered to be material weaknesses.

PRIOR YEAR (12/31/01) --

Internal Control Over Financial Reporting:

There were no findings that required follow-up procedures.

Compliance:

01-1(C)	2002	A 2002 GMC Sierra was purchased under a financing arrangement during December 2001 in the amount of \$23,428. The purchase was not made in accordance with the public bid law, LSA-RS Title 38:2212, which requires purchases exceeding \$15,000 to be publicly bidded.	Yes
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